		FOR OHF USE					

LL1

2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0022509

Facility Name: Alden Naperville Rehab & HCC

Address: 1525 S. Oxford Lane (Number) Naperville (City) 60540 (Zip Code)

County: DuPage

Telephone Number: (773) 286-3883 **Fax #** (773) 286-3743

IDPA ID Number: 36 - 2997384

Date of Initial License for Current Owners: 01/09/79

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		X	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steven M. Kroll **Telephone Number:** (773) 286-3883

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2002 to 12/31/2002 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)

(Type or Print Name) Steven M. Kroll

(Title) Chief Financial Officer

Paid Preparer

(Signed) _____ (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	203	Skilled (SNF)		74,095	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	203	TOTALS		74,095	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,607	1,040	5,242	7,889	8
9	SNF/PED					9
10	ICF	40,651	5,459	2,183	48,293	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	42,258	6,499	7,425	56,182	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.82%

D. How many bed-hold days during this year were paid by Public Aid?
none (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
none

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [x]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [x]

I. On what date did you start providing long term care at this location?
Date started 01/01/79

J. Was the facility purchased or leased after January 1, 1978?
YES [x] Date 01/01/79 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 154 and days of care provided 4,826

Medicare Intermediary Administar Federal

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 12/31/02 Fiscal Year: 12/31/02

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	424,257	31,961	6,000	462,218	649	462,867		462,867			1
2	Food Purchase		341,396		341,396	(30,945)	310,451	12,889	323,340			2
3	Housekeeping	228,105	18,063		246,168	1,030	247,198		247,198			3
4	Laundry	59,030	8,026		67,056	92	67,148		67,148			4
5	Heat and Other Utilities			135,504	135,504		135,504	1,072	136,576			5
6	Maintenance	64,651		108,627	173,278	9,497	182,775	(93,175)	89,600			6
7	Other (specify):*											7
8	**TOTAL General Services**	776,043	399,446	250,131	1,425,620	(19,677)	1,405,943	(79,214)	1,326,729			8
	B. Health Care and Programs											
9	Medical Director			30,000	30,000		30,000		30,000			9
10	Nursing and Medical Records	1,968,818	165,466	5,672	2,139,956	3,450	2,143,406	(40,256)	2,103,150			10
10a	Therapy	70,934			70,934		70,934		70,934			10a
11	Activities	131,068	4,851	1,684	137,603	3,412	141,015		141,015			11
12	Social Services	43,933			43,933		43,933		43,933			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,214,753	170,317	37,356	2,422,426	6,862	2,429,288	(40,256)	2,389,032			16
	C. General Administration											
17	Administrative	214,425			214,425		214,425		214,425			17
18	Directors Fees											18
19	Professional Services			691,575	691,575		691,575	(646,091)	45,484			19
20	Dues, Fees, Subscriptions & Promotions			46,393	46,393	(15,080)	31,313	(19,143)	12,170			20
21	Clerical & General Office Expenses	460,718	15,748	63,846	540,312	14,504	554,816	47,197	602,013			21
22	Employee Benefits & Payroll Taxes			430,426	430,426	22,245	452,671	73,011	525,682			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,027	3,027		3,027	12,629	15,656			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			85,390	85,390		85,390		85,390			26
27	Other (specify):* Bad Debt			147,262	147,262	27	147,289	(147,262)	27			27
28	**TOTAL General Administration**	675,143	15,748	1,467,919	2,158,810	21,696	2,180,506	(679,659)	1,500,847			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,665,939	585,511	1,755,406	6,006,856	8,881	6,015,737	(799,129)	5,216,608			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Alden Naperville Rehab & HCC #0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation					77,400	77,400	123,114	200,514			30
31	Amortization of Pre-Op. & Org.							1,625	1,625			31
32	Interest			232,341	232,341		232,341	(126,402)	105,939			32
33	Real Estate Taxes			116,492	116,492		116,492	4,597	121,089			33
34	Rent-Facility & Grounds			982,164	982,164		982,164	(984,500)	(2,336)			34
35	Rent-Equipment & Vehicles			9,664	9,664	576	10,240	18,789	29,029			35
36	Other (specify):* Mortg. Insurance			86,857	86,857	(86,857)						36
37	**TOTAL Ownership**			1,427,518	1,427,518	(8,881)	1,418,637	(962,777)	455,860			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		281,391	356,492	637,883		637,883	(125,005)	512,878			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			111,143	111,143		111,143		111,143			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		281,391	467,635	749,026		749,026	(125,005)	624,021			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,665,939	866,902	3,650,559	8,183,400		8,183,400	(1,886,911)	6,296,489			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	78,730	30		9
10	Interest and Other Investment Income	(161,562)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,515)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(15,930)	32		18
19	Entertainment				19
20	Contributions	(50)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(147,262)	27		24
25	Fund Raising, Advertising and Promotional	(15,663)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (263,252)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(554,634)		34
35	Other- Attach Schedule	(1,069,025)	pg 5a	35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (1,623,659)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,886,911)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39			x			39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Alden Naperville Rehab & HCC

ID# 0022509

Report Period Beginning: 01/01/2002

Ending: 12/31/2002

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Under-recorded pg 12 depreciation 2002	$ 30,333	30	1
2	LEGAL FEES-COLLECTIONS	(5,003)	21	2
3	BACK OUT IL. HEALTHCARE ASSOC PAC FEES	(974)	20	3
4	BACK OUT MARKETING CONSULTANT	(2,879)	20	4
5	Correct def maint cost to match correct amount	13,350	6	5
6	Eliminate rent due to sale/leaseback	(985,164)	34	6
7	Back out utility late fee	(2,545)	5	7
8	Insurance settlement	(116,142)	6	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(1,069,025)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,515)	0	0	14,404	0	0	0	0	0	0	0	12,889	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,545)	0	3,617	0	0	0	0	0	0	0	0	1,072	5
6	Maintenance	(102,792)	0	9,634	0	0	0	(17)	0	0	0	0	(93,175)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(106,852)	0	13,251	14,404	0	0	(17)	0	0	0	0	(79,214)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	(38,980)	(1,276)	0	0	0	0	0	0	(40,256)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	(38,980)	(1,276)	0	0	0	0	0	0	(40,256)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	(646,091)	0	0	0	0	0	0	0	0	(646,091)	19
20	Fees, Subscriptions & Promotions	(19,567)	0	424	0	0	0	0	0	0	0	0	(19,143)	20
21	Clerical & General Office Expenses	(5,003)	0	26,344	18,817	7,039	0	0	0	0	0	0	47,197	21
22	Employee Benefits & Payroll Taxes	0	0	71,891	0	1,120	0	0	0	0	0	0	73,011	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	12,629	0	0	0	0	0	0	0	0	12,629	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(147,262)	0	0	0	0	0	0	0	0	0	0	(147,262)	27
28	**TOTAL General Administration**	(171,832)	0	(534,803)	18,817	8,159	0	0	0	0	0	0	(679,659)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(278,684)	0	(521,552)	(5,759)	6,883	0	(17)	0	0	0	0	(799,129)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Alden Naperville Rehab & HCC** **#** **0022509** **Report Period Beginning:** **01/01/2002** **Ending:** **12/31/2002**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	**109,063**	**0**	**12,564**	**0**	**1,487**	**0**	**0**	**0**	**0**	**0**	**0**	**123,114**	30
31	Amortization of Pre-Op. & Org.	**0**	**0**	**1,581**	**0**	**0**	**44**	**0**	**0**	**0**	**0**	**0**	**1,625**	31
32	Interest	**(177,492)**	**0**	**49,309**	**0**	**1,172**	**609**	**0**	**0**	**0**	**0**	**0**	**(126,402)**	32
33	Real Estate Taxes	**0**	**0**	**4,234**	**0**	**363**	**0**	**0**	**0**	**0**	**0**	**0**	**4,597**	33
34	Rent-Facility & Grounds	**(985,164)**	**0**	**664**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(984,500)**	34
35	Rent-Equipment & Vehicles	**0**	**0**	**18,789**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**18,789**	35
36	Other (specify):*	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	36
37	**TOTAL Ownership**	**(1,053,593)**	**0**	**87,141**	**0**	**3,022**	**653**	**0**	**0**	**0**	**0**	**0**	**(962,777)**	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	38
39	Ancillary Service Centers	**0**	**0**	**0**	**(16,190)**	**(45,812)**	**(63,003)**	**0**	**0**	**0**	**0**	**0**	**(125,005)**	39
40	Barber and Beauty Shops	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	40
41	Coffee and Gift Shops	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	41
42	Provider Participation Fee	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	42
43	Other (specify):*	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	43
44	**TOTAL Special Cost Centers**	**0**	**0**	**0**	**(16,190)**	**(45,812)**	**(63,003)**	**0**	**0**	**0**	**0**	**0**	**(125,005)**	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	**(1,332,277)**	**0**	**(434,411)**	**(21,949)**	**(35,907)**	**(62,350)**	**(17)**	**0**	**0**	**0**	**0**	**(1,886,911)**	45

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	employee benefits	$	Alden Management Services		$ 71,891	$ 71,891	15
16	V	19	profess. Fees	657,720	Alden Management Services		11,629	(646,091)	16
17	V	21	g & a		Alden Management Services		26,344	26,344	17
18	V	5	utilities		Alden Management Services		3,617	3,617	18
19	V	6	maintenance		Alden Management Services		9,634	9,634	19
20	V	24	auto/travel		Alden Management Services		12,629	12,629	20
21	V	20	subscriptions/etc		Alden Management Services		424	424	21
22	V	30	depreciation		Alden Management Services		12,564	12,564	22
23	V	31	amortization		Alden Management Services		1,581	1,581	23
24	V	33	real estate tax		Alden Management Services		4,234	4,234	24
25	V	34	rent		Alden Management Services		664	664	25
26	V	35	rent-equip/vehicles		Alden Management Services		18,789	18,789	26
27	V	32	interest		Alden Management Services		49,309	49,309	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 657,720			$ 223,309	$ * (434,411)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V		2	Tube feeding	$ 6,000	Pyramid Health Care Services	100.00%	$ 20,404	$ 14,404	15
16	V		10	Nursing supply	43,682	Pyramid Health Care Services		4,702	(38,980)	16
17	V		39	Per diems/other supplies	39,488	Pyramid Health Care Services		23,298	(16,190)	17
18	V		21	General & admin		Pyramid Health Care Services		18,817	18,817	18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$ 89,170			$ 67,221	$ * (21,949)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V		39	Drugs	$ 121,654	Forum Extended Care II	100.00%	$ 93,264	$ (28,390)	15
16	V		10	House stock	5,466	Forum Extended Care II		4,190	(1,276)	16
17	V		39	IV	74,657	Forum Extended Care II		57,235	(17,422)	17
18	V		22	Employee benefits		Forum Extended Care II		1,120	1,120	18
19	V		21	G & A		Forum Extended Care II		7,039	7,039	19
20	V		32	Interest		Forum Extended Care II		1,172	1,172	20
21	V		33	Real estate taxes		Forum Extended Care II		363	363	21
22	V		30	Deprecation		Forum Extended Care II		1,487	1,487	22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$ 201,777			$ 165,870	$ * (35,907)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	$ 341,792	Community Physical therapy	100.00%	$ 278,789	$ (63,003)	15
16	V	32	Interest		Community Physical therapy		609	609	16
17	V	31	Amortization		Community Physical therapy		44	44	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 341,792			$ 279,442	$ * (62,350)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V		6	maintenance expense	$ 5,810	Alden Bennett Construction	100.00%	$ 5,793	$ (17)	15
16	V									16
17	V									17
18	V									18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$ 5,810			$ 5,793	$ * (17)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Floyd Schlossberg a.	President	Chief Executive	100.00	342,994	2.508	5.70	SALARY	$ 20,219	17-1	1
2	Lauren Magnusson b.	Nurse coordinator	nursing admin.	0.00	86,610	2.508	5.70	SALARY	5,102	17-1	2
3	Terry Magnusson c.	Maint. Supervisor	construct/mainten	0.00	81,039	2.508	5.70	SALARY	4,777	17-1	3
4											4
5											5
6											6
7	a. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is a nurse coordinator.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										9
10											10
11											11
12											12
13								TOTAL	$ 30,098		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Alden Management Services, Inc.
Street Address: 4200 W. Peterson Ave.
City / State / Zip Code: Chicago, IL 60646
Phone Number: (773) 286-3883
Fax Number: (773) 286-3743

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		see page 8A (also on page 6A)				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Omega		x	remodeling	$5,332.75	1998	$ 500,000	$ 407,531	2014	0.1218	$ 48,498	1
2												2
3												3
4												4
5	Other										2,304	5
	Working Capital											
6	Related Party - AMS	X		working capital							53,542	6
7	Related Party - FECII	X		working capital							1,172	7
8	Related Party - CPT	X		working capital							609	8
9	TOTAL Facility Related				$5,332.75		$ 500,000	$ 407,531			$ 106,125	9
	B. Non-Facility Related*											
10	interest income		x	offset interest expense							(186)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (186)	14
15	TOTALS (line 9+line14)						$ 500,000	$ 407,531			$ 105,939	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2001 report.	$	95,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	104,183	2
3. Under or (over) accrual (line 2 minus line 1).	$	9,183	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)	$	107,309	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	116,492	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1997	94,458	8
	1998	93,357	9
	1999	89,951	10
	2000	91,902	11
	2001	91,902	12

Accrual based on 3% increase over prior year bill.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2001	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Naperville Rehab & HCC COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0022509

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-3743

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	08-29-307-001	Nursing home facility	$ 104,183.04	$ 104,183.04
2.		Related Party - Alden Management	$ 76,052.00	$ 4,234.00
3.		Related Party - Forum	$ 8,608.00	$ 363.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 188,843.04	$ 108,780.04

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? ____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 65,063 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [ ] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [X] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: 14,692
2. Number of Years Over Which it is Being Amortized: 30
3. Current Period Amortization: 490
4. Dates Incurred: April - Oct. 1988

Nature of Costs: Amortize construction period interest
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	snf		1980	$ 656,000	1
2					2
3	TOTALS			$ 656,000	3

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	related party-forum			1978	$ 18,359	$	22	$	$	$ 18,359	4
5											5
6	206		1980	1979	2,333,433		30	77,781	77,781	1,788,968	6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	bells/doors	1981	$ 876	$	20	$ 14	$ 14	$ 890	37
38	elevator repair	1982	2,796		8			2,796	38
39	repair water sys;roof;install windows/grab bars	1983	21,739		5-20	711	711	21,739	39
40	circuit breaker repair	1984	4,478		20	224	224	4,069	40
41	electical repair & water tower repair	1987	5,403		3			5,403	41
42	complete building renovation	1987	43,055	65	3-20	65		42,762	42
43	complete building renovation	1988	725,437	30,408	3-30	30,408		546,028	43
44	water tower repair/electrical repair	1987	7,293		3			7,293	44
45	repair tlelphone sys;electical laundry	1988	3,890		5			3,890	45
46	repair pumpls./laundry;decoratoin	1989	17,943	543	5-20	543		14,463	46
47	water heater	1990	8,793		5			8,793	47
48	renovation	1991	24,099	861	5-20	861		15,563	48
49	repari water heater boiler freezer condenser	1991	8,380		5			8,380	49
50	repair water heater/freeZer/ssprinkler syst/a/c	1992	19,357	251	5-25	251		18,432	50
51	wallcovering hot water heater/paving/doors alarm syst	1993	45,517	3,369	5-15	3,369		35,756	51
52	plumbing /valves/pvaving	1994	22,139	1,700	10-20	1,700		14,502	52
53	repair water tower/fire alarms electical /roof wash.mach	1995	45,492	3,360	10-20	3,360		25,740	53
54	install door/frame	1996	2,200	220	10	220		1,522	54
55	replace condenser	1996	5,073	338	15	338		2,058	55
56	new cooling tower	1996	15,140	1,009	15	1,009		6,897	56
57	install amp panel/new circuits	1997	2,670		5			2,670	57
58	new valve	1997	1,710	143	5	143		1,710	58
59	recaulking	1997	7,475	1,121	5	1,121		7,475	59
60	new bearings/hvac/etc.	1998	4,317	863	5	863		4,317	60
61	Gen'l Parts- boiler repairs	1997	4,033	202	20	202		1,059	61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 3,401,096	$ 44,453		$ 123,183	$ 78,730	$ 2,611,534	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 3,401,096	$ 44,453		$ 123,183	$ 78,730	$ 2,611,534	1
2	CSI (replaced valves,relief)	1998	3,200	640	5	640		3,146	2
3	Atash(cleaned & tested dampers)	1998	3,465	693	5	693		3,350	3
4	Climate Service (fixed compressor and plate)	1998	8,747	583	15	583		2,721	4
5	ETC Carpet (carpet)	1998	1,118	224	5	224		1,006	5
6	Climate Service (repair chiller and safety controls)	1998	3,718	372	10	372		1,611	6
7	Patten (repair generator)	1998	1,986	99	20	99		439	7
8	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		832	8
9	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	9
10	Chicago Cooling(repair a/c)	1999	2,171	217	10	217		760	10
11	Chicago Cooling(repair a/c pump)	1999	2,835	283	10	283		992	11
12	Harold Scales(4 dehumidifiers)	1999	2,115	211	10	211		705	12
13	Climate Services(ice machine repair)	1999	2,055	205	10	205		685	13
14	Fox Valley Fire & Safety(install door holders)	1999	1,568	157	10	157		510	14
15	Sterling Services(carpet maintenance)	1999	1,600	320	5	320		1,037	15
16	ABC: MISC LABOR	1999	2,278	228	10	228		740	16
17	ABC: CARPENTRY REPAIRS	1999	2,404	240	10	240		761	17
18	Sterling Services(carpet maintenance)	1999	1,600	320	5	320		1,013	18
19	Climate Services, Inc (boiler repair)	2000	9,048	905	10	905		2,639	19
20	Climate Services, Inc (boiler repair)	2000	1,654	165	10	165		469	20
21	Climate Services, Inc (Replace dampers)	2000	6,950	695	10	695		1,969	21
22	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,592	20	1,592		4,511	22
23	Poblocki & Sons (room ID"S)	2000	5,398	270	20	270		742	23
24	D. B. S Contracting (signs lighting)	2000	2,300	192	12	192		479	24
25	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696	170	10	170		424	25
26	Fox Valley Fire & Safety (safety system)	2000	2,351	235	10	235		588	26
27	GT Mechanical, INC (heater safety defrost fan relay)	2000	1,700	170	10	170		397	27
28	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658	466	10	466		2,795	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,516,526	$ 54,306		$ 133,036	$ 78,730	$ 2,649,831	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 3,516,526	$ 54,306		$ 133,036	$ 78,730	$ 2,649,831	1
2	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684	668	10	668		2,674	2
3	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906	591	10	591		1,230	3
4	Alden Bennett Const-time/material build.improv.	2000	3,248	325	10	325		677	4
5	Coker Service, Inc (dishwasher repair)	2001	1,926	193	10	193		193	5
6	Dav.Sol.- repair relief valve	2002	1,893	284	5	284		284	6
7	GT Mechanical, Inc.-replace burnt wire/motor hvac)	2002	1,992	50	10	50		50	7
8	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	2,353	15	2,353		2,353	8
9	Alden Bennett Const-time/material build.improv.	2002	5,797	145	10	145		145	9
10	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		713	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,576,959	$ 59,627		$ 138,357	$ 78,730	$ 2,658,149	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 3,576,959	$ 59,627		$ 138,357	$ 78,730	$ 2,658,149	1
2									2
3	Related Party-Forum:								3
4	Leasehold Improvement-Remodeling	1980	19,335		20			19,334	4
5	Leasehold Improvement-Remodeling	1980	1,208		10			1,208	5
6	Leasehold Improvement-Remodeling	1986	645		5			645	6
7	Leasehold Improvement-Remodeling	1990	404		5			404	7
8	Leasehold Improvement-Remodeling	1991	94		5			94	8
9	Leasehold Improvement-Remodeling	1993	8,304	830	10	830		8,304	9
10	Leasehold Improvement-Remodeling	1993	6,504	469	9.7	469		6,504	10
11	Leasehold Improvement-sign	1994	261	22	12	22		174	11
12	Leasehold Improvement-dryvit	1995	443	44	10	44		310	12
13	Leasehold Improvement-new ac	1999	723	48	15	48		145	13
14	Leasehold Improvement-roof	1985	972	52	19	52		922	14
15	Leasehold Improvement-roof	1994	863	58	15	58		518	15
16	Leasehold Improvement-roof	1997	819	55	15	55		328	16
17	Leasehold Improvement-roof	1998	1,390	93	15	93		464	17
18	Leasehold Improvement-parking lot asphalt	2000	111	11	10	11		33	18
19	Leasehold Improvement-hallway lighting	2001	155	16	10	16		32	19
20	Leasehold Improvement-DAI	2001	195	19	10	19		38	20
21	Leasehold Improvement-bathrooms	2002	687	69	10	69		69	21
22	Leasehold Improvement-Remodeling	2002	98	20	5	20		20	22
23	Related Party-AMS:								23
24	Leasehold Improvement-Remodeling	1993	4,266		7			4,266	24
25	Leasehold Improvement-Remodeling	1994	2,112		7			2,112	25
26	Leasehold Improvement-Remodeling	2002	5,221		7				26
27									27
28									28
29									29
30									30
31									31
32	Related Party-Forum Ext. Care	1999	1,764	268	40	268		183	32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,633,533	$ 61,701		$ 140,431	$ 78,730	$ 2,704,256	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 625,399	$ 50,106	$ 50,106	$	varies	$ 393,027	71
72	Current Year Purchases	155,433	5,497	5,497		varies	5,497	72
73	Fully Depreciated Assets	187,500	688	688		varies	187,450	73
74								74
75	TOTALS	$ 968,331	$ 56,292	$ 56,292	$		$ 585,974	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	car engine, bus/van	'98-'02: dodge	'98-'02	$ 12,339	$ 3,792	$ 3,792	$	3	$ 9,992	76
77										77
78										78
79										79
80	TOTALS			$ 12,339	$ 3,792	$ 3,792	$		$ 9,992	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 5,270,204	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 121,784	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 200,514	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 78,730	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,300,221	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$ n/a	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. [ ] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		203		$ eliminated due			3
4	Additions				to sale/leaseback			4
5								5
6								6
7	TOTAL		203		$ **			7

10. Effective dates of current rental agreement:
Beginning 10/31/01
Ending 10/31/06

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2003	$ 902,960
13.	/2004	$ 902,960
14.	/2005	$ 902,960

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: [x] YES [ ] NO Terms: sale/leaseback *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [ ] NO
16. Rental Amount for movable equipment: $ 10,240 Description: copy machine lease $9664, postage meter $576
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	various	various	$ 1,565.75	$ 18,789	17
18					18
19					19
20					20
21	TOTAL		$ 1,565.75	$ 18,789	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nurses on site

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39-3	hrs	$		$ 141,709	$		$ 141,709	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			27,654			27,654	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			174,326			174,326	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	SEE PAGE 16A	# of prescrpts			79,482			79,482	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	SEE PAGE 16A				89,707			89,707	13
14	TOTAL			$		$ 512,878	$		$ 512,878	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2002

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2002 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (236,762))	1,640,738		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	14,007		7
8	Accounts Receivable (owners or related parties)	12,995		8
9	Other(specify):	17,542		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,685,282	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	825,178		14
15	Leasehold Improvements, at Historical Cost	483,712		15
16	Equipment, at Historical Cost	898,263		16
17	Accumulated Depreciation (book methods)	(1,467,304)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe cons period int	8,244		22
23	Other(specify): Automobiles	44,943		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 793,035	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,478,318	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 487,015	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	380,762		28
29	Short-Term Notes Payable	35,643		29
30	Accrued Salaries Payable	306,724		30
31	Accrued Taxes Payable (excluding real estate taxes)	51,827		31
32	Accrued Real Estate Taxes(Sch.IX-B)	107,309		32
33	Accrued Interest Payable	19,979		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Intercompany receivable	3,972,888		36
37	Other misc payables	17,077		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 5,379,223	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	489,751		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 489,751	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 5,868,974	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (3,390,656)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,478,318	$	48

***(See instructions.)**

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (3,703,844)	1
2	Restatements (describe):		2
3	external audit adjustmetns made after 2001 cost report was		3
4	submitted. These hve no effect on prior years report:	6,007	4
5	Bad debt, medicare revenues (non-allowables)		5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (3,697,837)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	307,181	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 307,181	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (3,390,656)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,725,322	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,725,322	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients	70,718	5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 70,718	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	1,559	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,559	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	186	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 186	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)	138,984	27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 138,984	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,936,769	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,425,620	31
32	Health Care	2,422,426	32
33	General Administration	2,158,810	33
	B. Capital Expense		
34	Ownership	1,427,518	34
	C. Ancillary Expense		
35	Special Cost Centers	637,883	35
36	Provider Participation Fee	111,143	36
	D. Other Expenses (specify):		
37	Related party salary allocations	(553,812)	37
38	transactions not included on this page, but included		38
39	on page 3 & 4.		39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,629,588	40
41	**Income before Income Taxes (line 30 minus line 40)****	307,181	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 307,181	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,780	2,080	$ 65,579	$ 31.53	1
2	Assistant Director of Nursing	2,472	2,716	71,513	26.33	2
3	Registered Nurses	15,934	17,174	445,828	25.96	3
4	Licensed Practical Nurses	16,779	17,836	419,085	23.50	4
5	Nurse Aides & Orderlies	59,048	63,513	837,727	13.19	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,904	2,080	48,202	23.17	9
10	Activity Assistants	5,215	5,968	86,469	14.49	10
11	Social Service Workers	2,300	2,636	40,330	15.30	11
12	Dietician					12
13	Food Service Supervisor	2,112	2,160	41,448	19.19	13
14	Head Cook	7,640	8,288	112,580	13.58	14
15	Cook Helpers/Assistants	28,997	31,065	270,228	8.70	15
16	Dishwashers					16
17	Maintenance Workers	1,864	2,080	45,572	21.91	17
18	Housekeepers	21,147	23,168	262,199	11.32	18
19	Laundry	6,342	6,772	59,029	8.72	19
20	Administrator	936	960	23,343	24.32	20
21	Assistant Administrator					21
22	Other Administrative	5,522	6,080	86,506	14.23	22
23	Office Manager					23
24	Clerical	4,441	4,850	59,296	12.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,247	2,603	58,959	22.65	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Clinical SS	1,641	1,775	41,785	23.54	32
33	Other(specify) ALZHEIMERS	3,439	3,606	36,447	10.11	33
34	TOTAL (lines 1 - 33)	191,760	207,410	$ 3,112,125 *	$ 15.00	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 6,000	1-3	35
36	Medical Director	Monthly	30,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,672	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	875	11-3	44
45	Social Service Consultant	15	807	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	31	$ 43,354		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ n/a		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dalicandro, D	administrator	0	$ 129,133
various executives/assist admin	executive admin	0	85,292
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 214,425

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
AMS	Management Fees	$ 657,720
BDO Seidman	Accounting Fees	11,535
Ken Fisch / Greenberg	Legal Fees	18,183
Janet L. Hermann & Other	Legal Consultation	1,970
Medi.Com	Billing Consultation	340
US Gas & Energy	Utilities	1,827
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 691,575

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 67,158
Unemployment Compensation Insurance	18,180
FICA Taxes	229,601
Employee Health Insurance	88,644
Employee Meals	30,945
Illinois Municipal Retirement Fund (IMRF)*	
Related party - FECH	1,120
Dental, Life, Misc., & Background Cks.	1,120
Tuition, Drug Test 401k Match & Vaccinations	17,024
Related Party - AMS	71,891
TOTAL (agree to Schedule V, line 22, col.8)	$ 525,682

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed)	
Surety Bond Fees, Dues & Subscriptions	1,112
Ill Health Care Assoc.	10,634
Related Party - AMS	424
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,170

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Misc, Gas & Repairs	1,612
Related Party - AMS	12,629
Seminar Expense	
Heath Care Inservcies & Other	765
O.C.C. / Life Serv. Network	650
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 15,656

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1	AC VENT	12/90	$ 1,895	5	$	$	$	$	$	$	$	$	$
2	VENT REPAIR	1/92	1,873	5									
3	REPLACE PUMP	3/92	3,388	5									
4	REPLACE PUMP	6/92	3,742	5			Continue on pg 22a and 22b…						
5	VALVE	8/92	2,147	5									
6	WALLPAPER	12/92	1,909	5									
7	PAINTING	12/92	3,800	5									
8	WALL COVERING	2/93	3,180	5									
9	PAINTING	3/93	363	5									
10	PAINTING	10/93	3,900	5									
11													
12													
13	HUMIDIFYING PUMP	9/97	1,582	3									
14	REPLACE BELT	3/98	3,510	3	1,170	1,170	195	0					
15	REPAIR PIPES	3/98	1,633	3	544	544	90	0					
16	WATER BALANCE	6/98	1,896	3	632	632	263	0					
17	PAINTING	6/98	4,517	3	1,506	1,506	628	0					
18	PAINTING	9/98	2,738	3	913	913	609	0					
19	PAINTING	12/98	4,829	3	1,610	1,610	1,476	0					
20	TOTALS		$ 46,902		$ 6,375	$ 6,375	$ 3,261	$	$	$	$	$	$

Facility Name & ID Number ALDEN NURSING CENTER - NAPERVILLE 0022509 Report Period Beginning: 1/1/02 Ending: 12/31/02

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month/Yr Improvement	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
21	Motor Repair	21	2,049	3									
22	Faucet Repair	3/95	1,680	3									
23	Pipe installation	3/95	1,809	3									
24	Painting	3/95	22,000	3									
25	Painting	11/95	3,320	3									
26	Valance	11/95	4,127	10	413	413	413	413	413	413	341	0	0
27	Insulation	5/95	2,455	15	164	164	164	164	164	164	164	164	164
28	Tot. Yr. 1995 to pg 22,line11		37,440	3-15	577	577	577	577	577	577	505	164	164
29	Painting	1/96	1,730	3									
30	Painting	2/96	1,150	3	33								
31	Fuel Pump	3/96	2,066	15	138	138	138	138	138	138	138	138	138
32	Water Pump	3/96	1,302	15	87	87	87	87	87	87	87	87	87
33	Painting	3/96	1,288	3	72								
34	Clean Condensor	4/96	1,195	5	239	239	60						
35	Painting	4/96	966	3	80								
36	Painting	5/96	966	3	107								
37	Painting	6/96	966	3	134								
38	Painting	7/96	1,610	3	268								
39	Painting	8/96	1,610	3	312								
40	Evaporator Fan	9/96	1,887	15	126	126	126	126	126	126	126	126	126
41	Painting	10/96	4,520	3	1,129								
42	Painting	11/96	1,768	3	492								
43	Painting	12/96	828	3									
44	Tot. Yr. 1996		61,292	3-15	3,794	1,167	988	928	928	928	856	515	515

Facility Name & ID Number ALDEN NURSING CENTER - NAPERVILLE # 0022509 Report Period Beginning: 1/1/02 Ending: 12/31/02

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month/Yr Improvement	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
45	Climate Service (repair boiler,water heater)	3/99	2,629	3		730	876	876	146	0			
46	Climate Service (clean coils)	3/99	1,771	3		492	590	590	98	0			
47	Chicago Cooling(start up chiller)	7/99	4,019	3		670	1,340	1,340	670	0			
48	Painting>$1,500 ytd for 1999	7/99	12,345	3		2,057	4,115	4,115	2,057	0			
49	Climate Service (boiler repair)	3/00	4,371	3			1,214	1,457	1,457	243	0		
50	GT Mechanical (repair chiller condenser)	5/00	2,098	3			466	699	699	233	0		
51	Alden Bennett Construction (time & material)	7/00	700	3			117	233	233	117	0		
52	Alden Bennett Construction (painting)	6/00	6,112	3			1,188	2,037	2,037	849	0		
53	Alden Bennett Construction (time & material)	12/00	8,531	3			237	2,844	2,844	2,607	0		
54	Painting>$1,500 ytd for 2000	7/00	8,585	3			1,431	2,862	2,862	1,431	0		
55	Alden Bennett Construction (time & material)	1/02	3,719	15				248	248	248	248	248	248
56	Alden Bennett Construction (time & material)	3/02	1,755	15				98	117	117	117	117	117
55	TOTALS (sum of pages 22, 22A, & 22B)		202,270		16,470	14,696	19,693	21,879	14,609	6,985	1,505	1,361	679

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **IL Healthcare Assoc. $10,634**

(3) Did the nursing home make political contributions or payments to a political action organization? **yes** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **10**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **28,884** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **yes**
If YES, give effective date of lease. **10/31/96**

(9) Are you presently operating under a sublease agreement? _____ YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ _____
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **no** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **30,945** Has any meal income been offset against related costs? **no** Indicate the amount. $ **n/a**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **n/a**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **n/a**
c. What percent of all travel expense relates to transportation of nurses and patients? **n/a**
d. Have vehicle usage logs been maintained? **n/a**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **n/a**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $ **n/a**

(17) Has an audit been performed by an independent certified public accounting firm? **yes**
Firm Name: **BDO Seidman** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **no** If no, please explain. **not yet completed**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.